

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL NO.807 OF 2000**

The Commissioner of Income Tax  
Central -II, Mumbai .. Appellant  
V/s  
Shri.Gagan O.Navani, Mumbai .. Respondent  
Mr.A.K.Kotangale for the Appellant.

**CORAM: S.RADHAKRISHNAN &  
A.S.AGUIAR, JJ.**

**DATE : 06.06.2005.**

**P.C.:**

1. Heard the learned Counsel for the Appellant. Perused the order dated 28th April, 1994 passed by the Income Tax Appellate Tribunal. It appears that in pursuance of search and seizure the entire business of the Respondent had come to standstill. Over and above, the Assistant Commissioner of Income Tax vide his letter dated 18th September, 1982 had clearly pointed out that the amount of tax collected was so adjusted so as to satisfy the entire self assessment tax. Under these circumstances the Tribunal was of the view that the CIT (Appeal) ought to have heard the matter on merits and hence restored the matter and remanded it back for hearing on merits. Under these circumstances we do not find any question of law involved in this matter. Appeal therefore stands dismissed.

**(S.RADHAKRISHNAN, J.)**

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(A.S.AGUIAR, J.)